

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

ASSESSMENT, HOW MADE.

211.18 Repealed. 2002, Act 267, Imd. Eff. May 9, 2002.

Compiler's note: The repealed section pertained to statement of possessor of assessable property.

Popular name: Act 206

211.19 Statement as to assessable property.

Sec. 19. (1) A supervisor or other assessing officer, as soon as possible after entering upon the duties of his or her office or as required under the provisions of any charter that makes special provisions for the assessment of property, shall ascertain the taxable property in his or her assessing district, the person to whom it should be assessed, and that person's residence.

(2) The supervisor or other assessing officer shall require any person whom he or she believes has personal property in their possession to make a statement of all the personal property of that person whether owned by that person or held for the use of another. The statement shall be completed and delivered to the supervisor or assessor on or before February 20 of each year.

(3) If a supervisor, an assessing officer, a county tax or equalization department provided for in section 34, or the state tax commission considers it necessary to require from any person a statement of real property assessable to that person, it shall notify the person, and that person shall submit the statement.

(4) A local tax collecting unit may provide for the electronic filing of the statement required under subsection (2) or (3).

(5) A statement under subsection (2) or (3) shall be in a form prescribed by the state tax commission. If a local tax collecting unit has provided for electronic filing of the statement under subsection (4), the filing format shall be prescribed by the state tax commission. The state tax commission shall not prescribe more than 1 format for electronically filing a statement under subsection (2) or more than 1 format for electronically filing a statement under subsection (3).

(6) A statement under subsection (2) or (3) shall be signed manually, by facsimile, or electronically. A supervisor or assessor shall not require that a statement required under subsection (2) or (3) be filed before February 20 of each year.

(7) A supervisor or assessor shall not accept a statement under subsection (2) or (3) as final or sufficient if that statement is not in the proper form or does not contain a manual, facsimile, or electronic signature. A supervisor or assessor shall preserve a statement that is not in the proper form or is not signed as in other cases, and that statement may be used to make the assessment and as evidence in any proceeding regarding the assessment of the person furnishing that statement.

(8) An electronic or facsimile signature shall be accepted by a local tax collecting unit using a procedure prescribed by the state tax commission.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3842;—CL 1915, 4013;—CL 1929, 3407;—Am. 1943, Act 213, Imd. Eff. Apr. 20, 1943;—CL 1948, 211.19;—Am. 1949, Act 285, Eff. Sept. 23, 1949;—Am. 1958, Act 209, Eff. Sept. 13, 1958;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996;—Am. 2002, Act 267, Imd. Eff. May 9, 2002.

Popular name: Act 206

211.20 Repealed. 2002, Act 267, Imd. Eff. May 9, 2002.

Compiler's note: The repealed section pertained to form of statement and signature.

Popular name: Act 206

211.21 Willful neglect or refusal to make statement; penalty; report.

Sec. 21. If a person, member of a firm, or officer of a corporation willfully neglects or refuses to make out and deliver a statement required under section 18 or falsely answers or refuses to answer questions concerning his or her property or property under his or her control as required by this act, that person is guilty of a misdemeanor, punishable by imprisonment in the county jail for not less than 30 days or more than 6 months, or by a fine of not less than \$100.00 or more than \$1,000.00, or both. If a supervisor, assessing officer, or member of the state tax commission is satisfied that a person is liable under this section, he or she shall report the case to the prosecuting attorney of the county in which the property is located.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3844;—Am. 1899, Act 154, Imd. Eff. June 23, 1899;—CL 1915, 4015;—CL 1929, 3409;—CL 1948, 211.21;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996.

Popular name: Act 206

211.22 Incorrect statement; inability to obtain statement; examination on oath of person having knowledge of amount or value of property; assessment.

Sec. 22. If a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department is satisfied that a statement required under section 18 is incorrect, or if a statement required under section 18 cannot be obtained from the person, firm, or corporation whose property is assessed, a supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department may examine, under oath to be administered by the supervisor, assessing officer, member of the state tax commission, or director or deputy director of the county tax or equalization department, any person he or she believes has knowledge of the amount or value of any property owned, held, or controlled by the person neglecting, refusing, or omitting to be examined or to furnish the statement required under section 18. A supervisor or assessing officer is authorized to assess to a person, firm, or corporation subject to assessment the amount of real and personal property the supervisor or assessing officer considers reasonable and just.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3845;—Am. 1899, Act 154, Imd. Eff. June 23, 1899;—CL 1915, 4016;—CL 1929, 3410;—CL 1948, 211.22;—Am. 1964, Act 275, Eff. Aug. 28, 1964;—Am. 1982, Act 539, Eff. Mar. 30, 1983;—Am. 1996, Act 126, Imd. Eff. Mar. 13, 1996.

Popular name: Act 206

211.22a Personal property examiners; certification; powers; expenses; examination of property.

Sec. 22a. (1) The state tax commission, upon presentation by representatives of county tax or equalization departments, townships and cities, of satisfactory evidence of education, experience, or by passage of a test conducted by the commission, shall certify a successful applicant as a qualified personal property examiner. A certified personal property examiner may examine only the property or the cost records relating to such property of any corporation, firm, or individual liable to assessment within their county, township or city for property taxes under this act.

(2) Upon written request of a city, village or township assessing officer to examine the property or books of any corporation, firm, or individual, a certified personal property examiner of the county tax or equalization department shall conduct the examination. Where there is no certified personal property examiner in the county equalization department, the examination shall be made by a representative of the state tax commission at the expense of the city, village or township.

(3) Where any corporation, firm or individual is subject to personal property assessment in more than 3 counties of the state then the corporation, firm or individual may request an examination be made at their expense by a representative of the state tax commission at a rate of 1/10 of 1 mill of the gross value of the personal property of said corporation, firm or individual under examination.

History: Add. 1969, Act 40, Eff. Dec. 31, 1971.

Popular name: Act 206

211.23 Statement; filing, preservation, permissible uses, unlawful use, liability for damages.

Sec. 23. All the statements herein required to be made and received by the supervisor or assessor shall be filed by him, and shall be presented to the board of review hereinafter provided for, or provided for in any act incorporating any village or city, for the use of said board, and after the assessment is reviewed and completed by such board of review, all of the statements shall be deposited in the office of the township or city clerk, and shall be preserved until after the next assessment is made and completed, after which they may be destroyed upon the order of the township board or city or village council, but no such statement shall be used for any other purpose except the making of an assessment for taxes as herein provided, or for enforcing the provisions of this act, and any officer or person who shall make or allow to be made wilfully or knowingly, any other or unlawful use of any such statement, shall be liable to the person making such statement for all damages resulting from such unauthorized or unlawful use of such statement. All the statements received by the supervisor or assessor shall be made available to the county tax or equalization department mandatorily established under section 34 of this act and use of such statements by such county tax or equalization department shall be deemed a use for the purpose of enforcing the provisions of this act.

History: 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3846;—CL 1915, 4017;—CL 1929, 3411;—CL 1948, 211.23;—Am. 1964, Act 275, Eff. Aug. 28, 1964.

Popular name: Act 206

211.23a County-wide appraisal of property for assessment; expenses.

Sec. 23a. The board of supervisors of any county may employ an independent appraisal firm to make a county-wide appraisal for the purpose of assisting local assessing officers in arriving at a true cash value for assessment purposes and of assisting the board of supervisors in reviewing and equalizing assessments. The expense of such appraisal, when approved by the board of supervisors, shall be paid from the general fund of the county. The purpose of such appraisal is to provide a uniform basis for the assessment of taxes throughout the county in order to apportion the burden of property taxes fairly and equitably among the owners of taxable property.

History: Add. 1956, Act 19, Imd. Eff. Mar. 22, 1956.

Popular name: Act 206